(b) *Measurements.*

448A-12 and 13. **43.** Work done otherwise than on a lump sum contract, and supplies made, by a contractor, should, unless impracticable, be measured (weighed or counted) before payment therefor is made. The details of the measurements made should be systematically recorded in a book, called the Measurement Book, which will form the basis of all accounts of quantities. The description of the work or supply must be lucid so as to admit of easy identification and check.

The pages of the book should be machine-numbered, and no page may be torn out, nor may any entry be erased or effaced so as to be illegible. All corrections must be duly attested by a responsible officer, *vide* Article 30, Civil Account Code, Volume I.

448A-14 and 15. **44.** A reference to the voucher in which the quantities are entered for payment, as well as the date of entry, should be given by an endorsement upon the original entries in the measurement book and no contract certificate or bill should be signed without thus crossing off the connected entry in the measurement book. The document on which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded.

III.—ADVANCES TO CONTRACTORS.

448A-39. **45.** Advances to contractors may be given in exceptional cases only when no other arrangements can be made for carrying on the work. An advance can be made only under the orders of competent authority (*see* Article 71 of the Forest Department Code) and security must be taken, if possible, for its summary recovery in the event of its not being adjusted by work done.

448A-39 and 40. **46.** The amount advanced should be charged in the cash book under "Forest Advances," the entry being supported by an acknowledgment by the payee in Form 11. When recovered (wholly or partially) from the contractor either by work done or in cash, the amount recovered should be credited in the cash book under "Forest Advances," the numbers and dates of the items in which the advances so recovered were originally charged being quoted in the entry on the debtor side. If the recovery is the value of work done, such value should simultaneously be charged *per contra* to the appropriate sub-head of accounts classification (Article 19) in the cash book, and the charge supported by a voucher (detailing the work done and the rates) which should be signed by the contractor in token of the correctness of the credit given in his ledger account (Article 67), and completed as a payment voucher in other respects (Articles 42 and 44).

## C.—Book Transfers.

**47.** Payments to other departments for value of supplies received from, or service rendered by, them are regulated by the rules in Appendix 6, Civil Account Code, Volume I. Claims received should be

scrutinised, as far as possible, in the same way as those of contractors. Cash payment should be made only if so required by the rules quoted. In all other cases, if the claim is in order, the necessary adjustment entries should at once be made in the cash book in the manner indicated in Rule 2 under Article 17, the bill should be returned duly accepted (with the month of adjustment specified in the endorsement), and the duplicate copy of the bill (with a copy of the endorsement of acceptance recorded thereon) should be treated as the voucher supporting the entry in the cash book.

## D.—Record of Sanction and Expenditure.

**48.** Works requiring the sanction of an authority higher than the Divisional Officer cannot ordinarily be commenced until the sanction has been accorded. All such sanctions will be numbered consecutively by the Conservator for each financial year and they will be communicated by him to the Accountant General in monthly lists. 448A-34 and 35.

**49.** A detailed record of the sanction relating to each sanctioned work and of the expenditure incurred thereon from time to time should be kept in a register in Form 16. 448A-36.

**50.** When a sanctioned work is completed all outstanding liabilities should be discharged as soon as possible and the account of the work should be closed. A completion report showing the amounts sanctioned and actually expended, in the same details as in the monthly accounts, should then be submitted through the Accountant General to the Conservator, who should forward it to Government if the work was sanctioned by the local Government or higher authority. 448A-37.